





Points we will discuss

- · Principles of Local Agency Finance
- When timeline
- How to complete budget

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2







Principles of Local Agency Finance - Budget

- Based on plans, goals and objectives
- · Estimated expenses set at beginning of the year
 - · Actual expenditures posted as they occur
- Budget spreadsheets contain estimates
 - · Compare budget estimates to actual expenditures
 - Budgets can be adjusted if needed

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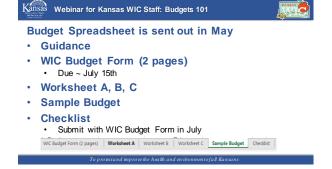
Timeline

- May Budgets for next Federal Fiscal Year included in I&P Memo
- Mid-July Budgets due to State Agency
- August Contracts with allocation sent to Local Agency
- September Signed contracts due
- **During year –** Compare budget to expenditures

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4

3





- Worksheet A
 - · How to Figure Your Estimated Monthly Participation
- Worksheet B
 - How to Figure FTE and WIC% and BFPC%
- · Worksheet C
 - · How to Figure the FFY__ Estimated Reimbursement

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6





Review the following policies prior to completing the WIC Budget.

• Allowable Costs ADM: 02.03.01

· Unallowable Costs ADM: 02.03.02

• Time and Effort Reporting ADM: 02.03.03

Description VV

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Allocations

- Nutrition Education
 - Minimum required is 1/6 of total WIC allocation
- Breastfeeding Promotion and Support
 - Required amount can vary annually and is provided with contract information
- Client Services
 - No minimum requirement
- General Administration
 - No minimum requirement

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Allocations

- Nutrition Education
 - · Salary and benefits for services related to nutrition education
 - Educational materials
 - Postage
 - Training
 - Evaluating
 - Monitoring
 - Space
 - Teaching aids

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Allocations

- **Breastfeeding Promotion and Support**
 - Salary and benefits for services related to breastfeeding
 - Breastfeeding educational materials
 - Training BFPC (those LA that have a BFPC)
 - Evaluating/monitoring BF activities
 - Space set aside for breastfeeding WIC infants
 - Breastfeeding aids
 - Promotional/campaign items for BF
 - Initial expenses for the IBCLC exam fee

9

10





Allocations



- **Allocations** · Client Services
 - Salary and benefits for performing client services
 - Certifying clients
 - Travel expenses to other WIC sites
 - Postage for mailing WIC cards and other info
 - Printing material
 - Providing translators and interpreters

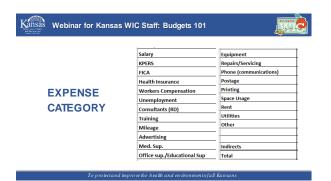
- · General Administration Salary and benefits for services related to general administration
 - Cost of facilities and utilities

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- Medical equipment
- Outreach services
- WIC fair hearings
- Monitoring and reviewing WIC Program operations

12

11



List your county nam	e here						Expens
Allocation	FFY2021						
Place allocation amount here	Budgeted	October	November	December	January	February	March March
Description	Dongetes					_	
Salary							 Direct Costs for Agency Operations and Program Supplies (For WIC & BFPC).
KPERS						E	xpenses (Needs to correspond with affidavit, add rows and insert items as need
FICA (7.65%)						F.	mployee Training Expenses
Health Insurance							Neage (NOT RD mileage)
Workers Compensation							
Unemployment							dvertising
Consultants (RD)						M	ledical Supplies
Training						0	ffice Supplies
Mileage						E	ducational Supplies
Advertising						F.	guigment Under \$750
Med. Sup.							quipment Over \$750 (provide documentation)
Office sup./Educational Sup							
Equipment							epairs/Servicing
Repairs/Servicing							ommunications (Phone, Internet)
Phone (communications)						Pi	ostage
Postage						Pi	rinting
Printing						2	pace Usage (must provide allocation calculations)
Space Usage							ent
Rent							tides
Utilities							
Other							ther (Interpreter)
						0	ther (Specity)
Indirects						T	otal Agency Operations
Total	\$0						
Additional Funding		\$0	\$0		\$0		
Grand Total	50	50	50	50	50	- 5	0 50
Remaining Allocation	WVALUE						

13 14

.DCAL AGENCY NA	Name of County Health			Phone #								
Month and Year:	Type o		I certify this statement is true and correct according to the records of this office.									
October-19 Job Classification	Initial	Correction		Supplementa			BFPC Expenses (only)	Approved by			Date	
	Personnel Name	Paid Salary	Total Hours Worked	VIC Hours	BFPC Hours	Time Period		Nutrition Education	Breast Feeding	Client Services	General Admin	Total
Example: MCClerk	Employee #1	\$0.00	0.00	0.00	0.00	4 veeks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee # 2	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee #3	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee # 4	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee #5	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee ♦ 6	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee # 7	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee #8	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00		\$0.0
	Employee # 9	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Employee # 10	\$0.00	0.00	0.00	0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Total Salaries						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	KPERS	0.00%					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	FICA	0.00%					\$0.00	\$0.00	40.00	\$0.00	\$0.00	\$0.0
	Health Insurance	0.00%					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
	Workers Compensation	0.00%					\$0.00	\$0.00	40.00	\$0.00		\$0.0
	Unemployment	0.00%					\$0.00		\$0.00	\$0.00		\$0.0
	Other (specify)	0.00%					\$0.00		\$0.00	\$0.00		\$0.0
	Total Salaries and Bene						\$0.00	\$0.00	40.00	\$0.00	\$0.00	\$0.0
D Consultant	-						\$0.00	\$0.00	\$0.00	80.00	\$0.00	\$0.0

EXPENSES:											
Training			10. 1								\$0.0
Mieage	₱ of miles		Enter milea	ge rate; eed maximum							\$0.0
Advertising			allowed mil		\neg						\$0.0
Medical Supplies			reimbursen		$\overline{}$						\$0.0
Office/Education Supplie			TORRUS STIERL								\$0.0
Equipment .					$\overline{}$						\$0.0
Repairs/Servicing					$\overline{}$						\$0.0
Phone (communications)					$\overline{}$						\$0.0
Postage					$\overline{}$						\$0.0
Printing					$\overline{}$						\$0.0
Space Usage					$\overline{}$						\$0.0
Rent					$\overline{}$						\$0.0
Utilities					$\overline{}$						\$0.0
Diher					\neg						\$0.0
Diher (specify)					\neg						\$0.0
											\$0.0
SUBTOTAL						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
Indirects		0.00%				\$0.00				\$0.00	\$0.0
Comments:		Totals From	This Page			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
		Totals From	Totals From Page Two			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
		Grand Total	Grand Total Reimbursement			\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$0.0
							Whole Dollar Amount to be Reimbursed			ursed	1



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Forms found at Kansaswic.org website

• http://www.kansaswic.org/local_agencies/administrative_materials.html



Direct Costs for Agency Operations

- Employee Training Expenditures
- Mileage
- Advertising
- Supplies
- Equipment under \$750
- Equipment over \$750 requires permission
- · Repairs/Servicing

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17

18



Direct Costs for Agency Operations - cont.

- Communications
- Postage
- Printing
- Space Usage
- Rent
- Utilities
- Other be specific





Indirect Costs for Agency Operations

A few Local Agencies have Indirect Costs

Use lowest rate of your approved rate or maximum negotiated rate with KDHE-NWS

The negotiated rate follows State Fiscal Year; Indirect rate follows Federal Fiscal Year

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Example

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